Registered Office:

Harrogate Hebrew Congregation
ST. MARYS WALK
HARROGATE
HG2 0LW

Objectivities & Activities

1) The provision of a place for traditional Orthodox Jewish worship and education.
2) The promotion of interfaith awareness, and knowledge of the Jewish religion to non-Jewish groups including without limitation schoolchildren.
3) The provision of a burial place as determined by the charity trustees.
4) The financial support of such communal Jewish organisations as the charity trustees shall from time to time agree.

Achievements and Performance:

During the year the Charity:

(1) Ran a full programme of Jewish religious services on the Sabbath and religious holidays.
(2) Buried those members of the community who died.
(3) Reached out to the wider community and schools hosting visits and participated in interfaith dialogue.
(4) Provided and fostered social activities for the members of the community.

Fundraising Activities:

The charity raises funds through its members, these are often received as donations for special events and birthdays. It also raises funds from its members for specific appeals during the year when they are asked to donate.

Investment Performance:

The charity holds its surplus funds in interest bearing accounts to provide a buffer and safety net should there be any need to incur out of the ordinary expenditure.

Financial Review:

During the period the charity received funds for membership and donations from members and friends. The income represents only a six months period, being the first period for which the Synagogue traded as a Community Interest Company .

Principal Funding Sources:

The money the charity receives comes from membership contributions as well as donations and the occasional legacy. Most of the money is received in the period September – November of the year when the membership invoices are sent out and are paid by members.

Investment Policy and Objectives:

The charity owns a flat in Beechwood Court which is a key asset together with the synagogue in St Mary's Walk.

Additional funds are held in interest bearing accounts and are there to be used if any large expenditure over and above the usual costs is needed.

Reserves Policy:

The charity aims to hold sufficient running costs in additional funds to allow for any unexpected circumstances and contingencies.

Future Plans:

We believe that the charity continues on a strong, financially healthy course. In the future it intends to continue to attract new members and income and to play an expanding role in the interfaith world in Harrogate & North Yorkshire.

REGISTERED COMPANY NUMBER: CE037651 (England and Wales)
REGISTERED CHARITY NUMBER: 1210182

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

FOR

HARROGATE HEBREW CONGREGATION

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

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REPORT OF THE TRUSTEES
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 23 September 2024 to 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable company was incorporated on 23 September 2024 and commenced trading on the same date.

OBJECTIVES AND ACTIVITIES

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The trustees have taken into consideration the Charity Commission/CCNI guide on public benefit.

OBJECTIVES AND ACTIVITIES

Significant activities

To enable the charity to achieve it's objectives. The following significant activities have taken place during the period;

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We have been delighted with responses for sponsored kiddushim which always enhance our shabbos experiences. Many thanks to everyone who has sponsored a kiddush. We greatly appreciate your support and friendship. Each sponsored kiddush is special and enjoyed by all, whether they be to celebrate a birthday or an anniversary, to remember a loved one or simply to say thank you to the community for their friendship and welcome. No doubt Nigel will acknowledge the money raised on these occasions which greatly helps with upgrading the shul and flat premises as and when it is necessary. I am sure you will appreciate that a lot of hard work goes into organising all kiddushim, not only on the day itself but with the costings, ordering, collecting, delivering and communicating with the sponsors before hand.

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We held our annual Holocaust Service in January with several dignitaries and over 80 members and friends from all denominations. Arek Hersh read a section of his book and spoke off the cuff of some of his experiences when in the camps. Other speakers included the Lord Lieutenant, the Mayor and Tom Gordon, the new MP for the area.. This was followed by a copious kiddush when members and friends were able to mingle. The feedback afterwards was superb. We have already started to plan next year's Holocaust Service on 24th January 2026 with several officials committed to attend.

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As always, I want to thank Joy Pelmont and Albert King for facilitating school visits to shul. The teachers and pupils concerned have expressed their gratitude and said that much has been learnt and enjoyed.. It seems that studying Judaism for many schools has been on the syllabus at the same time so Joy and Albert have been very busy, although it has not been possible to accommodate every school who have approached us during the specific period. The list of schools requesting visits gets longer.

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During the period the charity received funds for membership and donations from members and friends. The income represents only a six months period, being the first period for which the Synagogue traded as a Community Interest Company .

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The charity aims to hold sufficient running costs in additional funds to allow for any unexpected circumstances and contingencies.

FUTURE PLANS

We believe that the charity continues on a strong, financially healthy course. In the future it intends to continue to attract new members and income and to play an expanding role in the interfaith world in Harrogate & North Yorkshire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE037651 (England and Wales)

Registered Charity number

1210182

Registered office

St. Marys Walk
Harrogate
HG2 0LW

Trustees

Mrs R Cohen (appointed 23.9.24)
S M Morris (appointed 23.9.24)
D Davis (appointed 23.9.24)
J M Slater (appointed 23.9.24)
R I Lawrence (appointed 23.9.24)
B Cohen (appointed 23.9.24)
N Grizzard (appointed 23.9.24)
Mrs J L F Pelmont (appointed 23.9.24)

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

Approved by order of the board of trustees on 23 December 2025 and signed on its behalf by:

N Grizzard - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARROGATE HEBREW CONGREGATION

Independent examiner's report to the trustees of Harrogate Hebrew Congregation ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the period 23 September 2024 to 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J R Hall

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

23 December 2025

HARROGATE HEBREW CONGREGATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		12,278	-	12,278
Charitable activities				
General		4,786	-	4,786
Investment income	2	6,366	-	6,366
Other income		12,394	-	12,394
Total		35,824	-	35,824
EXPENDITURE ON				
Charitable activities				
General		29,721	4,735	34,456
Other		15,179	-	15,179
Total		44,900	4,735	49,635
NET INCOME/(EXPENDITURE)		(9,076)	(4,735)	(13,811)
RECONCILIATION OF FUNDS				
Total funds brought forward		746,170	21,562	767,732
TOTAL FUNDS CARRIED FORWARD		737,094	16,827	753,921

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible assets	5	482,241	-	482,241
CURRENT ASSETS				
Debtors	6	15,418	-	15,418
Cash at bank		242,874	16,827	259,701
		258,292	16,827	275,119
CREDITORS				
Amounts falling due within one year	7	(3,439)	-	(3,439)
NET CURRENT ASSETS		254,853	16,827	271,680
TOTAL ASSETS LESS CURRENT LIABILITIES		737,094	16,827	753,921
NET ASSETS		737,094	16,827	753,921
FUNDS	8			
Unrestricted funds				737,094
Restricted funds				16,827
TOTAL FUNDS				753,921

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2025 and were signed on its behalf by:

N Grizzard - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. INVESTMENT INCOME

	£
Deposit account interest	6,366

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Depreciation - owned assets	589

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025.

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 23 September 2024 and 31 March 2025	470,000	15,616	485,616
DEPRECIATION			
At 23 September 2024	-	2,786	2,786
Charge for year	-	589	589
At 31 March 2025	-	3,375	3,375
NET BOOK VALUE			
At 31 March 2025	470,000	12,241	482,241

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	3,262
Other debtors	12,044
Prepayments and accrued income	112
	15,418

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	588
Accruals and deferred income	2,851
	3,439

8. MOVEMENT IN FUNDS

	At 23.9.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	675,699	(9,076)	666,623
N Solk Legacy	58,753	-	58,753
B Jerome Legacy	5,000	-	5,000
P Morris Legacy	5,000	-	5,000
T Myers Legacy	1,000	-	1,000
D Mainz Legacy	718	-	718
	746,170	(9,076)	737,094
Restricted funds			
A Burton Advertising Legacy	16,827	-	16,827
L Passman	2,000	(2,000)	-
A Reuben	2,735	(2,735)	-
	21,562	(4,735)	16,827
TOTAL FUNDS	767,732	(13,811)	753,921

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,999	(37,075)	(9,076)
I Goodman	7,825	(7,825)	-
	35,824	(44,900)	(9,076)
Restricted funds			
L Passman	-	(2,000)	(2,000)
A Reuben	-	(2,735)	(2,735)
	-	(4,735)	(4,735)
TOTAL FUNDS	35,824	(49,635)	(13,811)

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	2,258
Donations Kiddush	2,195
Legacies	7,825
	12,278
Investment income	
Deposit account interest	6,366
Charitable activities	
Members Subscriptions Received	2,116
Funeral & Stonesettings	2,600
Board of Deputies	70
	4,786
Other income	
Other income	12,394
Total incoming resources	35,824
EXPENDITURE	
Support costs	
Other	
Telephone and Internet	374
Funeral costs	2,850
Ministers Fees and Expenses	8,825
Caretakers Salary	4,600
Heat, Light and Water	10,109
Insurance	119
Postage and Stationery	651
Repairs and Renewals	6,439
Garden Maintenance	610
Flat Overheads	1,614
Advertising	430
General Expenses	1,724
Kiddush Expenses	4,293
Secretarial Fees	1,197
Computer Expenses	179
Accountancy	1,394
Legal and Professional Fees	32
Carried forward	45,440

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

	£
Other	
Brought forward	45,440
Bank Charges	52
Subscriptions & Donations	2,347
Security	1,207
Fixtures and fittings	589
	49,635
Total resources expended	49,635
Net expenditure	(13,811)

REGISTERED COMPANY NUMBER: CE037651 (England and Wales)
REGISTERED CHARITY NUMBER: 1210182

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UNAUDITED FINANCIAL STATEMENTS

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REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
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1 Valley Court
Canal Road
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Approved by order of the board of trustees on 23 December 2025 and signed on its behalf by:

N Grizzard - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARROGATE HEBREW CONGREGATION

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J R Hall

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
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23 December 2025

HARROGATE HEBREW CONGREGATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

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31 MARCH 2025

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Cash at bank		242,874	16,827	259,701
		258,292	16,827	275,119
CREDITORS				
Amounts falling due within one year	7	(3,439)	-	(3,439)
NET CURRENT ASSETS		254,853	16,827	271,680
TOTAL ASSETS LESS CURRENT LIABILITIES		737,094	16,827	753,921
NET ASSETS		737,094	16,827	753,921
FUNDS	8			
Unrestricted funds				737,094
Restricted funds				16,827
TOTAL FUNDS				753,921

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2025 and were signed on its behalf by:

N Grizzard - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. INVESTMENT INCOME

	£
Deposit account interest	6,366

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Depreciation - owned assets	589

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025.

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 23 September 2024 and 31 March 2025	470,000	15,616	485,616
DEPRECIATION			
At 23 September 2024	-	2,786	2,786
Charge for year	-	589	589
At 31 March 2025	-	3,375	3,375
NET BOOK VALUE			
At 31 March 2025	470,000	12,241	482,241

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	3,262
Other debtors	12,044
Prepayments and accrued income	112
	15,418

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	588
Accruals and deferred income	2,851
	3,439

8. MOVEMENT IN FUNDS

	At 23.9.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	675,699	(9,076)	666,623
N Solk Legacy	58,753	-	58,753
B Jerome Legacy	5,000	-	5,000
P Morris Legacy	5,000	-	5,000
T Myers Legacy	1,000	-	1,000
D Mainz Legacy	718	-	718
	746,170	(9,076)	737,094
Restricted funds			
A Burton Advertising Legacy	16,827	-	16,827
L Passman	2,000	(2,000)	-
A Reuben	2,735	(2,735)	-
	21,562	(4,735)	16,827
TOTAL FUNDS	767,732	(13,811)	753,921

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,999	(37,075)	(9,076)
I Goodman	7,825	(7,825)	-
	35,824	(44,900)	(9,076)
Restricted funds			
L Passman	-	(2,000)	(2,000)
A Reuben	-	(2,735)	(2,735)
	-	(4,735)	(4,735)
TOTAL FUNDS	35,824	(49,635)	(13,811)

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	2,258
Donations Kiddush	2,195
Legacies	7,825
	12,278
Investment income	
Deposit account interest	6,366
Charitable activities	
Members Subscriptions Received	2,116
Funeral & Stonesettings	2,600
Board of Deputies	70
	4,786
Other income	
Other income	12,394
Total incoming resources	35,824
EXPENDITURE	
Support costs	
Other	
Telephone and Internet	374
Funeral costs	2,850
Ministers Fees and Expenses	8,825
Caretakers Salary	4,600
Heat, Light and Water	10,109
Insurance	119
Postage and Stationery	651
Repairs and Renewals	6,439
Garden Maintenance	610
Flat Overheads	1,614
Advertising	430
General Expenses	1,724
Kiddush Expenses	4,293
Secretarial Fees	1,197
Computer Expenses	179
Accountancy	1,394
Legal and Professional Fees	32
Carried forward	45,440

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

	£
Other	
Brought forward	45,440
Bank Charges	52
Subscriptions & Donations	2,347
Security	1,207
Fixtures and fittings	589
	49,635
Total resources expended	49,635
Net expenditure	(13,811)